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**County of Los Angeles  
DEPARTMENT OF CHILDREN AND FAMILY SERVICES**

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June 10, 2016

To: Supervisor Hilda L. Solis, Chair  
Supervisor Mark Ridley-Thomas  
Supervisor Sheila Kuehl  
Supervisor Don Knabe  
Supervisor Michael D. Antonovich

From: Philip L. Browning  
Director

**BOYS TOWN CALIFORNIA FISCAL COMPLIANCE ASSESSMENT**

The Department of Children and Family Services (DCFS) Contracts Administration Division (CAD) conducted a Fiscal Compliance Assessment of Boys Town California Group Home (the Group Home) on October 26, 2015. The Group Home has five licensed sites in Orange County and provides services to the County of Los Angeles DCFS placed children, Probation foster youth, and children from other counties. According to the Group Home's Program Statement, its stated purpose is "to provide services to children with quality care and services in a safe environment, which includes physical care, social and emotional support, education and workforce readiness, and order services to protect and enhance their growth and development."

At the time of the review, the Group Home had nine DCFS placed children in the Group Home. The placed children's average length of placement was 26 days and their average age was two.

**SUMMARY**

CAD conducted a Fiscal Compliance Assessment which included an agency-wide review of the Group Home's financial records: such as financial statements; bank statements; check register; and personnel files to determine the Group Home's compliance with the terms, conditions and requirements of the Group Home Contract, the Auditor-Controller

Contract Accounting and Administration Handbook (A-C Handbook) and other applicable federal, State and County regulations and guidelines.

The Group Home was in full compliance with all areas of the Fiscal Compliance Assessment: Financial Overview; Loans, Advances and Investments; Board of Directors and Business Influence; Cash/Expenditures; and Payroll and Personnel.

### **REVIEW OF REPORT**

On February 16, 2016, Omnaya Zaklama, DCFS CAD, held an exit conference with the Group Home Representative, Leslie Richard, Financial Officer. There were no findings.

A copy of this compliance report has been sent to the Auditor-Controller and Community Care Licensing.

If you have any questions, your staff may contact me or Aldo Marin, Board Relations Manager, at (213) 351-5530.

PLB:KR  
LTI:dlf

#### **Attachments**

- c: Sachi A. Hamai, Chief Executive Officer  
Calvin C. Remington, Interim Chief Probation Officer  
John Naimo, Auditor-Controller  
Lawren Ramos, Executive Director, Boys Town California.  
Public Information Office  
Audit Committee  
Sybil Brand Commission  
Leonora Scott, Regional Manager, Community Care Licensing Division  
Lajuannah Hills, Regional Manager, Community Care Licensing Division

**BOYS TOWN CALIFORNIA  
FISCAL COMPLIANCE ASSESSMENT REVIEW  
FISCAL YEAR 2015 – 2016**

**SCOPE OF REVIEW**

The Fiscal Compliance Assessment included review of Boys Town California (the Group Home) financial records for the period of July 1, 2013 through October 31, 2015. Contracts Administration Division (CAD) reviewed the financial statements, bank statements, check register, and personnel files to determine Boys Town California's compliance with the terms, conditions and requirements of the Group Home contract, the Auditor-Controller Contract Accounting and Administration Handbook (A-C Handbook) and other applicable federal, State and County regulations and guidelines.

The on-site Fiscal Compliance Assessment review focused on five key areas of internal controls:

- Financial Overview,
- Loans, Advances and Investments,
- Board of Directors and Business Influence,
- Cash/Expenditures, and
- Payroll and Personnel.

The Group Home was in full compliance with all areas of the Fiscal Compliance Assessment: Financial Overview; Loan, Advances and Investments; Board of Directors, and Business Influence; Cash/Expenditures; and Payroll and Personnel.

**PRIOR YEAR FISCAL COMPLIANCE ASSESSMENT FOLLOW-UP**

CAD conducted a Fiscal Compliance Assessment of the Group Home in Fiscal Year (FY) 2014-2015 which resulted in five recommendations. CAD verified that the Group Home implemented all five recommendations.

**NEXT FISCAL COMPLIANCE ASSESSMENT**

The next Fiscal Compliance Assessment of the Group Home will be conducted in County FY 2016-2017.